

HOUSE GOVERNMENT AND URBAN AFFAIRS COMMITTEE SUBSTITUTE FOR
HOUSE BILL 373

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

AN ACT

RELATING TO COUNTIES; PROVIDING PROCEDURES FOR RESOLVING
QUESTIONS CONCERNING THE ADEQUACY OF COUNTY ASSESSOR BUDGETS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-36-16 NMSA 1978 (being Laws 1973,
Chapter 258, Section 18, as amended) is amended to read:

"7-36-16. RESPONSIBILITY OF COUNTY ASSESSORS TO DETERMINE
AND MAINTAIN CURRENT AND CORRECT VALUES OF PROPERTY.--

A. County assessors shall determine values of
property for property taxation purposes in accordance with the
Property Tax Code and the regulations, orders, rulings and
instructions of the department. Except as limited in Section
7-36-21.2 NMSA 1978, they shall also implement a program of
updating property values so that current and correct values of
property are maintained and shall have sole responsibility and

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1 authority at the county level for property valuation
2 maintenance, subject only to the general supervisory powers of
3 the ~~[director]~~ secretary.

4 B. The ~~[director]~~ secretary shall implement a
5 program of regular evaluation of county assessors' valuation
6 activities with particular emphasis on the maintenance of
7 current and correct values.

8 C. Upon request of the county assessor, the
9 ~~[director]~~ secretary may contract with a board of county
10 commissioners for the department to assume all or part of the
11 responsibilities, functions and authority of a county assessor
12 to establish or operate a property valuation maintenance
13 program in the county. The contract shall be in writing and
14 shall include provisions for the sharing of the program costs
15 between the county and the department. The contract must
16 include specific descriptions of the objectives to be reached
17 and the tasks to be performed by the contracting parties. The
18 initial term of any contract authorized under this subsection
19 shall not extend beyond the end of the fiscal year following
20 the fiscal year in which it is executed, but contracts may be
21 renewed for additional one-year periods for succeeding years.

22 D. ~~[The department of finance and administration~~
23 ~~shall not approve the operating budget of any county in which~~
24 ~~there is not an adequate allocation of funds to the county~~
25 ~~assessor for the purpose of fulfilling his responsibilities for~~

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1 ~~property valuation maintenance under this section.]~~ If the
 2 department of finance and administration questions the adequacy
 3 of ~~[any allocation of funds for this purpose]~~ a county
 4 assessor's budget, it shall consult with the department, the
 5 board of county commissioners and the county assessor ~~[in~~
 6 ~~making its determination of adequacy]~~. After the consultation,
 7 if the issue remains unresolved, the county assessor may seek
 8 judicial redress by filing a writ of mandamus in the
 9 appropriate district court.

10 E. To aid the board of county commissioners in
 11 determining whether a county assessor is operating an efficient
 12 program of property valuation maintenance and in determining
 13 the amount to be allocated to him for this function, the county
 14 assessor shall present with his annual budget request a written
 15 report setting forth improvements of property added to
 16 valuation records during the year, additions of new property to
 17 valuation records during the year, increases and decreases of
 18 valuation during the year, the relationship of sales prices of
 19 property sold to values of the property for property taxation
 20 purposes and the current status of the overall property
 21 valuation maintenance program in the county. The county
 22 assessor shall send a copy of this report to the department."

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